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February 22, 2019

**BY ECF AND FED-EX**

The Hon. Lewis A. Kaplan  
United States District Judge  
Daniel Patrick Moynihan  
United States Courthouse  
500 Pearl Street  
New York, New York 10007

Re: In re: Customs and Tax Administration of the Kingdom of Denmark (SKAT) Tax Refund Litigation, 18-md-2685 (LAK)

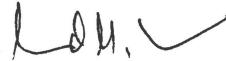
Dear Judge Kaplan:

We are counsel to defendant Adam LaRosa in the above matter.

We write to notify the Court that Mr. LaRosa today filed his Answer via ECF in the individual docket for *SKAT v. Raubritter LLC Pension Plan & Adam LaRosa*, 18 Civ. 4833 (LAK). We attempted in good faith to comply with Paragraph 1 of the Court's Pretrial Order No. 4, dated October 10, 2018 (ECF Dkt. 2), which requires each filing to be made in the master docket and "spread" to each additional action to which such filing applies. However, as previously noted by other counsel, it is not possible to "spread" the Answer on ECF.

We are attaching Mr. LaRosa's Answer, filed today, as an exhibit to this letter in order to ensure that the Answer appears on the master docket. In accordance with Your Honor's Individual Rules of Practice, we are also enclosing duplicate copies of the Answer with the overnigheted copy of this letter.

Respectfully yours,



Edward M. Spiro

Attachment

cc: Counsel of record (via ECF)